AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (Currently Amended): A semiconductor device comprising:

a SiC substrate; and

a heat conductor formed in a first hole in the SiC substrate and made of bundle of carbon nanotubes oriented in a depth direction of the first hole;

a film formed on the SiC substrate;

a second hole formed in the film, the second hole being located on the heat conductor; and an electrode formed in the second hole and directly connected to the heat conductor; wherein a diameter of the heat conductor is the same as a diameter of the first hole, and the first hole is completely filled with the bundle of carbon nanotubes of the heat conductor.

Claim 2 (Canceled)

Claim 3 (Original): The semiconductor device according to claim 2, wherein the electrode is a metal stack film whose lower most layer is a titanium layer.

Claim 4 (Original): The semiconductor device according to claim 2, wherein, on an entire surface of the SiC substrate opposite to the film, a conductive film electrically connected to the electrode is formed.

Claim 5 (Original): The semiconductor device according to claim 2, wherein a protective film is formed between the SiC substrate and the film.

Claim 6 (Original): The semiconductor device according to claim 5, wherein a lattice constant of the protective film is a value between lattice constants of the SiC substrate and the film.

Claim 7 (Currently Amended): A semiconductor device comprising:

a SiC substrate having a lower <u>surface</u> and an upper surface, the lower surface being opposite to the upper surface;

a first heat conductor formed in a first hole in the lower surface of the SiC substrate and made of a bundle of carbon nanotubes;

a second heat conductor formed in a second hole in the lower surface of the SiC substrate to be spaced from the first hole at interval, the second heat conductor being made of <u>a</u> bundle of carbon nanotubes oriented in a depth direction of the second hole; and

an element formed on the upper surface of the SiC substrate;

wherein a diameter of the first heat conductor is the same as a diameter of the first hole, and a diameter of the second heat conductor is the same as a diameter of the second hole,

wherein the first hole is completely filled with the bundle of the carbon nanotubes of the first heat conductor, and the second hole is completely filled with the bundle of the carbon nanotubes of the second heat conductor the element is an HEMT, and at least a part of the second heat conductor is located between a gate electrode and a drain electrode of the HEMT when viewed from above the SiC substrate.

Claim 8 (Previously Presented): The semiconductor device according to claim 7, wherein

a distance from the upper surface of the SiC substrate to an upper surface of the second heat conductor is longer than a distance from the upper surface of the SiC substrate to an upper surface of the first heat conductor.

Claim 9 (Canceled)

Claim 10 (Currently Amended): A semiconductor device comprising:

a SiC substrate having a lower surface and an upper surface, the <u>lower</u> surface being opposite to the upper surface;

a first heat conductor formed in a hole in the SiC substrate and made of bundle of carbon nanotubes oriented in a depth direction of the first hole;

a second heat conductor formed to cover the lower surface of the SiC substrate entirely and made of bundle of carbon nanotubes oriented in a depth direction of the first hole; and

an element formed on the upper surface of the SiC substrate;

wherein a diameter of the first heat conductor is the same as a diameter of the hole.

Claim 11 (Withdrawn): A semiconductor device comprising:

a semiconductor substrate with a thickness of 30 μm or more to 200 μm or less; and

a heat conductor formed in a hole in the semiconductor substrate and made of a linear structure of carbon elements.

Claim 12 (Withdrawn): The semiconductor device according to claim 11, wherein the semiconductor substrate is any of a silicon substrate, a gallium arsenide substrate and a sapphire substrate.

Claim 13 (Withdrawn): A method of manufacturing a semiconductor device comprising: forming a mask film including a window on one surface of a SiC substrate; and selectively growing a linear structure of carbon elements in the SiC substrate exposed from the window by performing a heat treatment for the SiC substrate, and making the linear structure into a heat conductor.

Claim 14 (Withdrawn): The method of manufacturing a semiconductor device according to claim 13, wherein the heat treatment is performed at a substrate temperature of 1200 °C or more to 2000 °C or less in either of an oxygen atmosphere and a reduced pressure atmosphere.

Claim 15 (Withdrawn): The method of manufacturing a semiconductor device according to claim 13, wherein the mask film is decomposed and a film thickness thereof is reduced by the heat treatment.

Claim 16 (Withdrawn): The method of manufacturing a semiconductor device according to claim 15, wherein a silicon nitride film is formed as the mask film.

Claim 17 (Withdrawn): The method of manufacturing a semiconductor device according to claim 13, wherein a film is formed on an other surface of the SiC substrate after stopping a growth of the linear structure at midpoint depth of the SiC substrate.

Claims 18-20 (Canceled)

Claim 21 (Withdrawn): A method of manufacturing a semiconductor device comprising: forming a first mask including a first window on one surface of a SiC substrate;

selectively growing a linear structure of carbon elements in the SiC substrate exposed from the first window by performing a first heat treatment for the SiC substrate, and making the linear structure into a first heat conductor;

forming a second mask film on the surface of the SiC substrate and the first heat conductor, from which the first mask film is removed, the second mask film including a second window at a portion spaced from the first heat conductor; and

selectively growing a linear structure of the carbon elements in the SiC substrate exposed from the second window by performing a second heat treatment for the SiC substrate, and making the linear structure into a second heat conductor.

Claim 22 (Withdrawn): A method of manufacturing a semiconductor device comprising: forming a mask film including a window on a surface of a SiC substrate;

selectively growing a linear structure of carbon elements in the SiC substrate by performing a first heat treatment for the SiC substrate, and making the linear structure into a first heat conductor; and

growing a linear structure of the carbon elements on the entire surface of the SiC substrate by performing a second heat treatment for the SiC substrate from which the mask film is removed, and making the linear structure into a second heat conductor.

Claim 23 (Withdrawn): A method of manufacturing a semiconductor device comprising: forming a mask film including a window on a surface of a SiC substrate;

selectively growing a linear structure of carbon elements in the SiC substrate exposed from the window to midpoint depth of the SiC substrate by performing a heat treatment for the SiC substrate, and making the linear structure into a heat conductor; and

polishing the SiC substrate from an other surface to expose a surface of the heat conductor.

Claim 24 (Withdrawn): The method of manufacturing a semiconductor device according to claim 23, further comprising:

forming a protective film exposed on the one surface of the SiC substrate; and forming a film on the protective film.

Claim 25 (Withdrawn): The method of manufacturing a semiconductor device according to claim 24, wherein the film is formed by a MOCVD method of enhanced lateral overgrowth.

Claim 26 (Withdrawn): The method of manufacturing a semiconductor device according to claim 24, wherein, as the protective film, a film having a lattice constant between lattice constants of the SiC substrate and the film is formed.

Claim 27 (Withdrawn): The method of manufacturing a semiconductor device according to claim 24, further comprising:

forming a hole with a depth reaching the heat conductor in the film and the protective film; and

forming an electrode electrically connected to the heat conductor in the hole.

Claim 28 (Withdrawn): A method of manufacturing a semiconductor device comprising: forming a hole in one surface of a semiconductor substrate;

selectively growing a linear structure of carbon in the hole, and making the linear structure into a heat conductor; and

polishing the semiconductor substrate from an other surface to expose a surface of the heat conductor.

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Claim 29 (Withdrawn): The method of manufacturing a semiconductor device according to claim 28, wherein the linear structure of carbon is grown by a chemical vapor deposition method.

Claims 30-32 (Canceled)